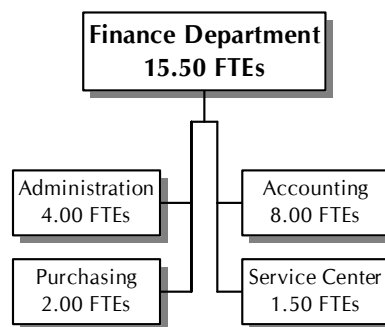


Catawba County Government



Finance

Summary

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
Investments Earnings	\$639,312	\$800,000	\$600,000	\$600,000	-25%
Personnel Indirect Cost	27,553	28,104	28,572	28,572	2%
Miscellaneous	58,252	0	0	0	0%
General Fund	398,736	280,595	523,344	523,344	87%
Total	\$1,123,853	\$1,108,699	\$1,151,916	\$1,151,916	4%
Expenses					
Personal Services	\$699,296	\$721,517	\$753,786	\$753,786	4%
Supplies & Operations	424,557	387,182	398,130	398,130	3%
Total	\$1,123,853	\$1,108,699	\$1,151,916	\$1,151,916	4%
Employees					
Permanent	15.50	15.50	15.50	15.50	0%
Hourly	0.15	0.15	0.15	0.15	0%
Total	15.65	15.65	15.65	15.65	0%

Significant Changes:

Cost centers for Accounts Payable/Receivable (170060), Payroll (170070) and Billing (170080) have been combined for Fiscal Year 2004/05. This was completed to pool resources within the accounting area and to increase efficiency within the department.

Finance Administration

Organization: 170050

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
Investment Earnings	\$639,312	\$800,000	\$600,000	\$600,000	-25%
Miscellaneous	58,252	0	0	0	0%
Personnel Indirect Cost	27,553	28,104	28,572	28,572	2%
General Fund	(230,627)	(345,957)	(206,064)	(206,064)	-40%
Total	\$494,490	\$482,147	\$422,508	\$422,508	-12%
Expenses					
Personal Services	\$283,776	\$316,390	\$251,308	\$251,308	-21%
Supplies & Operations	210,714	165,757	171,200	171,200	3%
Total	\$494,490	\$482,147	\$422,508	\$422,508	-12%
Employees					
Permanent	5.00	5.00	4.00	4.00	-20%
Hourly	0.00	0.00	0.00	0.00	0%
Total	5.00	5.00	4.00	4.00	-20%

Significant Changes:

This cost center reflects a decrease of one FTE. The position of Accounting Services Manager was moved from Administration to Accounting.

FINANCE ADMINISTRATION

Statement of Purpose

Plan, execute, and oversee all activities of the Finance Department and the financial affairs of the County in accordance with all applicable local, State, and Federal regulations.

Outcomes

1. Effectively manage all functions within the Finance Department including Accounting, Payroll, Billing, Purchasing, and Service Center activities by achieving 97.5% of their outcomes.
2. Insure compliance with the County's annually adopted Budget Ordinance by:
 - a. Monitoring all financial transactions so they meet the requirements of the Local Government Budget and Fiscal Control Act.
 - b. Accurately recording all amendments to the County's Budget Ordinance within five (5) working days from receipt.
3. Provide financial information in an accurate, efficient and timely manner by:
 - a. Completing the County's Comprehensive Annual Financial Report (CAFR) by October 31, 2004, and submitting to the Government Finance Officer's Association (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting by December 31, 2004.
 - b. Submitting CAFR to the Board of Commissioners and making it available for other County departments, State and Federal agencies, bond rating agencies, and the citizens of Catawba County by December 31, 2004.
4. Provide the Budget Office with information for the 2005/06 Annual Budget including the following:
 - a. Revenue projections for major revenue sources (property taxes, sales tax, ABC profits and investment earnings).
 - b. Assessment of the County's level of Fund Balances and recommendations on the amount of Fund Balance that can be appropriated.
 - c. Debt service requirements.
5. Plan, execute, and oversee all underwriting and debt issuance of Catawba County including:

- a. Any approved General Obligation Bond issue for Schools.
 - b. Any Installment Purchase Contracts needed for renovations or additions to County facilities or equipment.
- 6. Review of internal controls and other procedures for selected departments before June 30, 2005.
- 7. Assistance with the implementation of technology upgrades during Fiscal Year 2004/05
 - a. PeopleSoft Financials 8.4 upgrade.
 - b. PeopleSoft Time and Labor upgrade.
 - c. Tax software financials upgrade with Intelligent Information Systems, Inc.

Accounting

Organization: 170060

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
General Fund	\$114,011	\$120,330	\$558,338	\$558,338	364%
Total	\$114,011	\$120,330	\$558,338	\$558,338	364%
Expenses					
Personal Services	\$102,963	\$107,830	\$360,988	\$360,988	235%
Supplies & Operations	11,048	12,500	197,350	197,350	1479%
Total	\$114,011	\$120,330	\$558,338	\$558,338	364%
Employees					
Permanent	3.00	3.00	8.00	8.00	167%
Hourly	0.00	0.00	0.00	0.00	0%
Total	3.00	3.00	8.00	8.00	167%

Significant Changes:

Cost centers for Accounting (170060), Payroll (17070), and Billing (170080) were combined into the Accounting cost center. This cost center also reflects the addition of the Accounting Services Manager, which was moved from Administration to Accounting.

ACCOUNTING

Statement of Purpose

Process efficiently and correctly all financial transactions in compliance with Federal, State, and local guidelines.

Outcomes

Accounts Payable/Receivable

1. Make accurate and timely payments (an average of 600+ checks) to all vendors on a weekly basis by:
 - a. Processing all documentation received and generating vendor payments accurately 99% of the time as evidenced by corrected checks.
 - b. Responding to and correcting 100% of the payment discrepancies within one (1) working day, as evidenced by vendor survey.
2. Compliance with all Federal, State and local guidelines by:
 - a. Processing and distributing 100% of the 1099s (approximately 200) by January 31st.
 - b. Processing State reports and, if applicable, accompanying payments (North Carolina Sales Tax Report, North Carolina Sales Tax Refund Report, Home Owners Recovery Fund, Register of Deeds Pension, Concealed Gun Permit Payments, etc.).
 - c. Making daily deposits of all revenue received 100% of the time, as evidenced by deposit ticket dates.
3. Processing additions, deletions, and transfers by August 31st for all County fixed assets (items costing \$5,000 or more with a useful life of three years or more) in order to produce documentation for the annual audit.

Payroll

4. Make accurate and timely payment of wages to 1,100+ full-time and hourly employees on a bi-weekly basis, with a gross payroll in excess of \$1,350,000:
 - a. Processing all documentation received and calculating wage payments accurately 99.5% of the time, as evidenced by corrected payments.

- b. Correcting 100% of all payroll errors within two (2) working days after notification or discovery, as evidenced by log.
- 5. Compliance with all Federal, State and local guidelines by:
 - a. Processing and distributing 100% of the W-2s (approximately 1600) by January 31st.
 - b. Reporting, processing and paying of taxes (State and Federal withholdings, FICA, and unemployment) when due 100% of the time, as evidenced by receiving no penalty notices.
 - c. Process all benefit reports (Retirement, Long-term Disability, Short-term Disability, Health, Dental, and other optional benefits) and payments by the due date 100% of the time, as evidenced by date of payment.

Billing

- 6. Respond to 100% of billing inquiries within one (1) working day.
- 7. Respond to citizen needs by:
 - a. Posting all payments within five (5) working days 98% of the time.
 - b. Forwarding to the ambulance billing service notice of payments made on their accounts within two (2) days of deposit 98% of the time.
 - c. Processing refund requests within ten (10) working days 100% of the time.
- 8. Carry out the policies established by the Finance Department:
 - a. Process documentation for Building Inspections, Landfill, and miscellaneous billings within ten (10) working days after receipt.
 - b. Process documentation for ambulance bills within ten (10) working days after entry into the Emergency Medical Service (EMS) database. Submit completed reports to billing service on weekly basis.
 - c. Coordinate collection efforts with the ambulance billing service company to ensure a 78% collection rate on ambulance bills.
 - d. Process a monthly billing cycle by mailing bills within five (5) working days of cutoff 98% of the time.
 - e. Inform the department requesting a miscellaneous bill of nonpayment if the charge remains unpaid after three (3) notices 98% of the time.

Payroll

Organization: 170070

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
General Fund	\$138,531	\$90,954	\$0	\$0	0%
Total	\$138,531	\$90,954	\$0	\$0	0%
Expenses					
Personal Services	\$132,448	\$84,054	\$0	\$0	0%
Supplies & Operations	6,083	6,900	0	0	0%
Total	\$138,531	\$90,954	\$0	\$0	0%
Employees					
Permanent	3.00	2.00	0.00	0.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	3.00	2.00	0.00	0.00	0%

Significant Changes:

Cost centers for Accounting (170060), Payroll (17070), and Billing (170080) were combined into the Accounting cost center.

Billing

Organization: 170080

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
General Fund	\$226,838	\$252,655	\$0	\$0	0%
Total	\$226,838	\$252,655	\$0	\$0	0%
Expenses					
Personal Services	\$45,149	\$79,755	\$0	\$0	0%
Supplies & Operations	181,689	172,900	0	0	0%
Total	\$226,838	\$252,655	\$0	\$0	0%
Employees					
Permanent	1.00	2.00	0.00	0.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	1.00	2.00	0.00	0.00	0%

Significant Changes:

Cost centers for Accounting (170060), Payroll (17070), and Billing (170080) were combined into the Accounting cost center.

Purchasing

Organization: 170101

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
General Fund	\$92,065	\$106,849	\$113,053	\$113,053	6%
Total	\$92,065	\$106,849	\$113,053	\$113,053	6%
Expenses					
Personal Services	\$86,446	\$88,324	\$94,233	\$94,233	7%
Supplies & Operations	5,619	18,525	18,820	18,820	2%
Total	\$92,065	\$106,849	\$113,053	\$113,053	6%
Employees					
Permanent	2.00	2.00	2.00	2.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	2.00	2.00	2.00	2.00	0%

Significant Changes:

PURCHASING

Statement of Purpose

Procure all items for County Departments so that needed and necessary services can be provided to the citizens of Catawba County within the guidelines of General Statutes and County Code.

Outcomes

1. Expedite the procurement of County goods and services and respond to the department's needs and requests by:
 - a. Processing 99% of all purchase orders within one working day after requested goods and services become a purchase order, as evidenced by purchasing log.
 - b. Provide satisfactory source for office and janitorial supplies as evidenced by departmental survey.
 - c. Reviewing formal bid requests (equipment and supplies totaling \$50,000 and over) establishing specifications, conducting formal bid openings and making recommendations to the Board of Commissioners to the satisfaction of County departments, as evidenced by departmental survey with a 90% rate of satisfactory and above.
 - d. Process contracts and assign contract number within two days upon receipt as evidenced by purchasing log.
 - e. Assist departments in obtaining formal quotes (for purchase of supplies and equipment less than \$50,000) to the satisfaction of County departments, as evidenced by departmental survey with a 90% rate of satisfactory and above.
2. Expedite the disposal of surplus property by selling at least 80% of the County's surplus property via electronic auction.
3. Strive to reach the County's Minority Outreach goal of five percent (5%) for informal and formal building construction projects by:
 - a. Conducting prebid conferences for each formal building construction bid and educating contractors on the new statute requirements.
 - b. Conduct at least one "How to do Business" seminar to recruit minority vendors and have interaction between minority and non-minority vendors.
 - c. Work with minority-focused and small business groups that support minority

businesses and small business inclusion in the solicitation of bids.

- d. Be visible through participation in trade shows and business organizations of interest to minority firms, majority contractors and small businesses, and provide information to the general public about the Outreach program and continue outreach efforts to the business community.

Service Center

Organization: 170102

	2002/03 Actual	2003/04 Current	2004/05 Requested	2004/05 Approved	Percent Change
Revenue					
General Fund	\$57,918	\$55,764	\$58,017	\$58,017	4%
Total	\$57,918	\$55,764	\$58,017	\$58,017	4%
Expenses					
Personal Services	\$48,514	\$45,164	\$47,257	\$47,257	5%
Supplies & Operations	9,404	10,600	10,760	10,760	2%
Total	\$57,918	\$55,764	\$58,017	\$58,017	4%
Employees					
Permanent	1.50	1.50	1.50	1.50	0%
Hourly	0.15	0.15	0.15	0.15	0%
Total	1.65	1.65	1.65	1.65	0%

Significant Changes:

SERVICE CENTER

Statement of Purpose

Provide daily courier service between all departments, agencies and the U.S. Postal Service and provide assistance to County departments and citizens by operating the Government Center switchboard.

Outcomes

1. Ensure prompt, efficient mail courier service by:
 - a. Processing daily incoming mail with 99% accuracy and efficiency, as evidenced by departmental survey.
 - b. Processing 100% of outgoing mail by 5:00 p.m. as evidenced by departmental survey.
2. To provide courteous service and create good public relations by promptly answering all incoming calls to the appropriate department, as evidenced by customer survey receiving an average score of 7 based on a scale of 1-10, with 10 being the highest.
3. Provide satisfactory source for all photocopy and printing projects as evidenced by departmental survey receiving an average score of 7 based on a scale of 1-10, with 10 being the highest.